

**Illinois Department of Revenue
Regulations**

Title 86 Part 395 Section 395.105 Registration and Returns

TITLE 86: REVENUE

**PART 395
METRO-EAST PARK AND RECREATION DISTRICT RETAILERS' OCCUPATION TAX**

Section 395.105 Registration and Returns

a) Separate Registration Not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act [35 ILCS 120] is sufficient for the Metro-East Park and Recreation District Act. No special registration for the Metro-East Park and Recreation District Retailers' Occupation Tax is required.

b) Requirements as to Returns

- 1) The information required for the Metro-East Park and Recreation District Retailers' Occupation Tax shall be furnished on the Retailers' Occupation Tax return form filed by the retailer.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report Metro-East Park and Recreation District Retailers' Occupation Tax information on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report Metro-East Park and Recreation District Tax information on the gross sales basis.